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9 Attorneys for the United States of America

10 IN THE UNITED STATES DISTRICT COURT  
11 FOR THE SOUTHERN DISTRICT OF CALIFORNIA  
12

13 UNITED STATES OF AMERICA

14 Petitioner,

15 v.

16 TONI L. CHRISTIANI, individually and as  
general partner of Sullivan & Christiani, LLP

17 Respondents.  
18  
19

Civil No. **'08 CV 0687 BTM POR**  
**DECLARATION OF REVENUE**  
**OFFICER STEPHEN SILVERMAN**

20 I, STEPHEN SILVERMAN, pursuant to the provisions of 28 U.S.C. § 1746, declare as  
21 follows:

22 1. I am a duly commissioned Revenue Officer employed by the Internal Revenue Service  
23 ("IRS") in the Small Business/Self-Employed Division located in San Diego, California.

24 2. Pursuant to 26 U.S.C. § 7602, 26 C.F.R. § 301.7602-1, and Internal Revenue Service  
25 Delegation Order No. 4 (Revision 22), Revenue Officers are authorized to issue Internal Revenue  
26 Service Administrative Summonses.  
27  
28

1           3. In my capacity as a Revenue Officer, I am assigned to investigate the non-filing of  
2 federal income tax returns by Toni Christiani for the tax years 2003-2006, collection of federal  
3 income tax liabilities for Ms. Christiani for the tax year 2001, and the collection of federal  
4 employment tax liabilities of the law firm, Sullivan & Christiani, LLP.

5           4. On August 16, 2007, and in furtherance of the above-described employment tax  
6 collection and in accordance with 26 U.S.C. § 7602, I issued an IRS Summons (Form 2039) to Toni  
7 Christiani, as a general partner of Sullivan & Christiani, LLP. The summons directed Ms. Christiani  
8 to appear before an officer of the IRS on August 29, 2007 at 11:00 a.m. at 880 Front Street, Room  
9 3293, San Diego, CA 92101, to give testimony and to produce certain books, records, papers and  
10 other data as stated in the summons. A true and correct copy of the summons is attached as Exhibit  
11 A.

12           5. In accordance with 26 U.S.C. § 7603, on August 16, 2007, I served an attested copy  
13 of the summons on Ms. Christiani. A true and correct copy of the proof of service is included in  
14 Exhibit A.

15           6. On August 29, 2007, neither Ms. Christiani nor any other member of Sullivan &  
16 Christiani, LLP appeared in response to the summons, nor provided any of the books, records, or  
17 papers requested in the summons.

18           7. On September 11, 2007, and in furtherance of the above-described collection of Ms.  
19 Christiani's individual federal income tax liabilities for tax year 2001, and in accordance with 26  
20 U.S.C. § 7602, I issued an IRS Summons (Form 6637) to Toni Christiani. The summons directed  
21 Ms. Christiani to appear before an officer of the IRS on September 24, 2007 at 11:30 a.m. at 880  
22 Front Street, Room 3293, San Diego, CA 92101, to give testimony and to produce certain books,  
23 records, papers and other data as stated in the summons. A true and correct copy of the summons  
24 is attached as Exhibit B.

25           8. In accordance with 26 U.S.C. § 7603, on September 11, 2007, I personally served an  
26 attested copy of the summons on Toni Christiani. A true and correct copy of the proof of service is  
27 included in Exhibit B.

1           9.     On September 11, 2007, and in furtherance of the above-described investigation of the  
2 non-filing of Ms. Christiani's individual federal income tax returns, and in accordance with 26  
3 U.S.C. § 7602, I issued an IRS Summons (Form 6638) to Toni Christiani. The summons directed  
4 Ms. Christiani to appear before an officer of the IRS on September 24, 2007 at 11:30 a.m. at 880  
5 Front Street, Room 3293, San Diego, CA 92101, to give testimony and to produce certain books,  
6 records, papers and other data as stated in the summons. A true and correct copy of the summons  
7 is attached as Exhibit C.

8           10.    In accordance with 26 U.S.C. § 7603, on September 11, 2007, I personally served an  
9 attested copy of the summons on Toni Christiani. A true and correct copy of the proof of service is  
10 included in Exhibit C.

11           11.    On September 24, 2007, Ms. Christiani failed to appear as directed by the summonses.  
12 In addition, Ms. Christiani has not provided any of the books, records, or papers requested in the  
13 summons.

14           12.    On October 30, 2007, a letter was sent to Toni Christiani giving her a second  
15 opportunity to comply with all three summonses individually and as general partner of Sullivan &  
16 Christiani, LLP, by appearing on November 14, 2007.

17           13.    On November 14, 2007, Ms. Christiani again failed to appear. In addition, Ms.  
18 Christiani has not provided any of the books, records, or papers requested in the summons.

19           14.    Due to the Southern California wildfires and the suspension on IRS enforcement  
20 activities in the impacted areas, Ms. Christiani was given a third opportunity to comply with the  
21 summonses directed to her individually and as general partner of Sullivan & Christiani, LLP. On  
22 December 10, 2007, a letter was sent to Toni Christiani requesting that she comply with the  
23 summonses by appearing on January 8, 2008.

24           15.    On January 8, 2008, Ms. Christiani failed to appear. In addition, Ms. Christiani has  
25 not provided any of the books, records, or papers requested in the summons.

26           16.    Toni Christiani's refusal to comply with the summonses continues to the date of  
27 this Declaration.

1 17. The books, records, papers and other data sought by the first summons (Exhibit A) may  
2 be relevant to the collection of Sullivan & Christiani, LLP's failure to pay federal employment tax  
3 liabilities for three quarters of 2005, as this information is relevant to a determination of the firm's  
4 federal employment tax liabilities.

5 18. The books, records, papers and other data sought by the second summons (Exhibit B)  
6 may be relevant to the collection of Ms. Christiani's federal income tax liabilities for the year 2001,  
7 as this information is relevant to a determination of her federal tax liabilities.

8 19. The books, records, papers and other data sought by the third summons (Exhibit C)  
9 may be relevant to the investigation of Ms. Christiani's failure to file a federal income tax return for  
10 the tax years 2003-2006, as this information can assist the Internal Revenue Service in preparing  
11 federal income tax returns for these years.


12 20. The books, records, papers and other data sought by the three summonses described  
13 above are not already in the possession of the Internal Revenue Service.

14 21. No Justice Department referral, as defined by 26 U.S.C. § 7602(d)(2), is in effect for  
15 Ms. Christiani or Sullivan & Christiani, LLP.

16 22. All administrative procedures required by the Internal Revenue Code for issuance of  
17 the summonses have been substantially followed.

18  
19 I declare under penalty of perjury that the foregoing is true and correct.

20 Executed this 28<sup>th</sup> day of March, 2008.

21  
22   
23 STEPHEN SILVERMAN  
24 Revenue Officer  
25 Internal Revenue Service  
26  
27  
28

# **EXHIBIT A**



# Summons

In the matter of Sullivan & Christiani Limited Liability Partnership, 2330 3rd Ave, San Diego, CA 92101-1514

Internal Revenue Service (Division): Small Business/Self Employed

Industry/Area (name or number): Small Business/Self Employed - California Area

Periods: Form 941, Employer's Quarterly Federal Tax Return for the quarterly periods ending June 30, 2005, September 30, 2005, December 31, 2005

## The Commissioner of Internal Revenue

To: Toni L Christiani as General Partner of Sullivan & Christiani Limited Liability Partnership

At: 2330 3rd Avenue San Diego, Ca 92101

You are hereby summoned and required to appear before S. Silverman, an officer of the Internal Revenue Service, and/or his or her designee, to give testimony and to bring with you and to produce for examination the following books, records, papers, and other data relating to the tax liability or the collection of the tax liability or for the purpose of inquiring into any offense connected with the administration or enforcement of the internal revenue laws concerning the person identified above for the periods shown.

All documents in your possession and control reflecting the assets and liabilities of the above named taxpayer(s) including, but not limited to, the following: all sources of income, all accounts receivables including complete names and addresses of each receivable, all bank statements, checkbooks, canceled checks, savings account passbooks, and records of certificates of deposit, for the period January 1, 2007 to August 16, 2007, regarding accounts or assets held in the name of the taxpayer(s) or held for the benefit of the taxpayer(s); all records or documents regarding stocks and bonds, deeds or contracts regarding real property, current registration certificates for motor vehicles, and life or health insurance policies currently in force, any of which items are owned, wholly or partially, by the taxpayer(s), or in which the taxpayer(s) have a security interest, or held for the benefit of either or both of the taxpayer(s), so that a current Collection Information Statement may be prepared. A blank copy of such Collection Information Statement is attached hereto to guide you in the production of the necessary documents and records.

Do not write in this space

Business address and telephone number of IRS officer before whom you are to appear:

880 Front Street Room 3293, San Diego, Ca 92101 619-615-9538

Place and time for appearance at 880 Front Street Room 3293, San Diego, Ca 92101

on the 29th day of August, 2007 at 11:00 o'clock A m.

Issued under authority of the Internal Revenue Code this 16th day of August, 2007



Department of the Treasury  
Internal Revenue Service  
www.irs.gov

Form 2039(Rev. 10-2006)  
Catalog Number 21405J

S. Silverman  
Signature of Issuing Officer

Revenue Officer  
Title

Signature of Approving Officer (if applicable)

Title

Original -- to be kept by IRS



# Service of Summons, Notice and Recordkeeper Certificates

(Pursuant to section 7603, Internal Revenue Code)

I certify that I served the summons shown on the front of this form on:

Date

August 16, 2007

Time

8:45 Am

## How Summons Was Served

1. ☐ I certify that I handed a copy of the summons, which contained the attestation required by § 7603, to the person to whom it was directed.
2. ☐ I certify that I left a copy of the summons, which contained the attestation required by § 7603, at the last and usual place of abode of the person to whom it was directed. I left the copy with the following person (if any): \_\_\_\_\_
3. ☐ I certify that I sent a copy of the summons, which contained the attestation required by § 7603, by certified or registered mail to the last known address of the person to whom it was directed, that person being a third-party recordkeeper within the meaning of § 7603(b). I sent the summons to the following address: \_\_\_\_\_

Signature

*J. Silveira*

Title

Revenue officer

4. This certificate is made to show compliance with IRC Section 7609. This certificate does not apply to summonses served on any officer or employee of the person to whose liability the summons relates nor to summonses in aid of collection, to determine the identity of a person having a numbered account or similar arrangement, or to

determine whether or not records of the business transactions or affairs of an identified person have been made or kept.

I certify that, within 3 days of serving the summons, I gave notice (Part D of Form 2039) to the person named below on the date and in the manner indicated.

Date of giving Notice: \_\_\_\_\_

Time: \_\_\_\_\_

Name of Noticee: \_\_\_\_\_

Address of Noticee (if mailed): \_\_\_\_\_

## How Notice Was Given

- |   |  |
|---|--|
| <input type="checkbox"/> I gave notice by certified or registered mail to the last known address of the noticee.  | <input type="checkbox"/> I gave notice by handing it to the noticee.   |
| <input type="checkbox"/> I left the notice at the last and usual place of abode of the noticee. I left the copy with the following person (if any): _____ | <input type="checkbox"/> In the absence of a last known address of the noticee, I left the notice with the person summonsed. |
|   | <input checked="" type="checkbox"/> No notice is required.   |

Signature

*J. Silveira*

Title

Revenue officer

I certify that the period prescribed for beginning a proceeding to quash this summons has expired and that no such proceeding was instituted or that the noticee consents to the examination.

Signature

Title

# **EXHIBIT B**





# Summons

## Collection Information Statement

In the matter of Toni L Christiani 3920 Riviera Drive Unit H San Diego, Ca 92109  
Internal Revenue Service (Identify Division) Small Business/Self Employed  
Industry/Area (Identify by number or name) Small Business/Self Employed - California Area  
Periods: Form 1040, U.S. Individual Income Tax Return for the calendar year ending December 31, 2001

### The Commissioner of Internal Revenue

To: Toni L Christiani  
At: 3920 Riviera Drive Unit H San Diego, Ca 92109

You are hereby summoned and required to appear before S. Silverman, an Internal Revenue Service (IRS) officer, to give testimony and to bring for examination the following information related to the collection of the tax liability of the person identified above for the periods shown:

All documents and records you possess or control regarding assets, liabilities, or accounts held in the taxpayer's name or for the taxpayer's benefit which the taxpayer wholly or partially owns, or in which the taxpayer has a security interest. These records and documents include but are not limited to: all sources of income, all bank statements, checkbooks, canceled checks, saving account passbooks, records or certificates of deposit for the period:

From January 1, 2007 To September 10, 2007

Also include all current vehicle registration certificates, deeds or contracts regarding real property, mortgage statements, stocks and bonds, accounts, notes and judgments receivable, and all life or health insurance policies.

IRS will use this information to prepare a Collection Information Statement. We have attached a blank statement to guide you in producing the necessary documents and records.

**Do not write in this space**

Business address and telephone number of IRS officer before whom you are to appear:

880 Front Street Room 3293, San Diego, Ca 92101 619-615-9538

Place and time for appearance: At 880 Front Street Room 3293, San Diego, Ca 92101



# IRS

on the 24th day of September, 2007 at 11:30 o'clock A m.

Issued under authority of the Internal Revenue Code this 11th day of September, 2007

Department of the Treasury  
Internal Revenue Service

[www.irs.gov](http://www.irs.gov)

Form 6637 (Rev.4-2005)  
Catalog Number 25000Q

S. Silverman  
Signature of issuing officer

Revenue Officer  
Title

\_\_\_\_\_  
Signature of approving officer (if applicable)

\_\_\_\_\_  
Title

**Original -- to be kept by IRS**



# Certificate of Service of Summons

(Pursuant to section 7603, Internal Revenue Code)

I certify that I served the summons shown on the front of this form on:

Date <i>September 11, 2007</i>	Time <i>100 PM</i>
-----------------------------------	-----------------------

**How**



I handed an attested copy of the summons to the person to whom it was directed.

**Summons**

**Was**



I left an attested copy of the summons at the last and usual place of abode of the person to whom it was directed. I left the copy with the following person (if any):

**Served**

**Signature**

*J. Delivener*

**Title**

*Revenue officer*

I certify that the copy of the summons served contained the required certification.

**Signature**

*J. Delivener*

**Title**

*Revenue officer*

# **EXHIBIT C**



# Summons

## Income Tax Return

In the matter of Toni L Christiani 3920 Riviera Drive Unit H San Diego, Ca 92109  
 Internal Revenue Service (Identify Division) Small Business/Self Employed  
 Industry/Area (Identify by number or name) Small Business/Self Employed - California Area  
 Periods: Form 1040, U.S. Individual Income tax Return for the calendar years ending December 31, 2003, December 31, 2004, December 31, 2005, December 31, 2006

### The Commissioner of Internal Revenue

To: Toni L Christiani  
 At: 3920 Riviera Drive Unit H San Diego, Ca 92109

You are hereby summoned and required to appear before S. Silverman, an Internal Revenue Service (IRS) officer, to give testimony and to bring for examination the following information related to the tax liability of the person identified above for the periods shown:

All documents and records you possess or control about income you received for the years: Form 1040, U.S. Individual Income Tax Return for the calendar years ending December 31, 2003, December 31, 2004, December 31, 2005, December 31, 2006

These records and documents include, but are not limited to: Forms W-2 (Wage and Tax Statement), Forms 1099 for interest and dividend income, employee earnings statements, and records of deposit with banks or other financial institutions.

Also include all other books, records, documents and receipts for income from, but not limited to, the following sources: wages, salaries, tips, fees, commissions, interest, rents, royalties, alimony, state or local tax refunds, annuities, life insurance policies, endowment contracts, pensions, estates, trusts, discharge of indebtedness, distributive shares of partnership income, business income, gains from dealings in property, and any other compensation for services (including receipt of property other than money). Include all documents and records about any income you assigned to any other Person or entity.

IRS will use this information to prepare a federal income tax return for the following year(s) when you didn't file a return: 2003, 2004, 2005, 2006

We have attached a blank return to guide you in producing the necessary documents and records.

**Do not write in this space**

Business address and telephone number of IRS officer before whom you are to appear:

880 Front Street Room 3293, San Diego, Ca 92101 619-615-9538

Place and time for appearance: At 880 Front Street Room 3293, San Diego, Ca 92101



on the 24th day of September, 2007 at 11:30 o'clock A m.

Issued under authority of the Internal Revenue Code this 11th day of September, 2007

Department of the Treasury  
Internal Revenue Service

[www.irs.gov](http://www.irs.gov)

Form 6638 (Rev.4-2005)  
Catalog Number 61828W

*S. Silverman*

Signature of issuing officer

Revenue Officer

Title

Signature of approving officer (if applicable)

Title

Original -- to be kept by IRS



# Certificate of Service of Summons

(Pursuant to section 7603, Internal Revenue Code)

I certify that I served the summons shown on the front of this form on:

Date

September 11, 2007

Time

1:00 P.m.

How



I handed an attested copy of the summons to the person to whom it was directed.

Summons

Was



I left an attested copy of the summons at the last and usual place of abode of the person to whom it was directed. I left the copy with the following person (if any):

Served

Signature

J. L. Liveness

Title

Revenue officer

I certify that the copy of the summons served contained the required certification.

Signature

J. L. Liveness

Title

Revenue officer